I

114TH CONGRESS
1ST SESSION

H. R. 2956

To amend the Internal Revenue Code of 1986 to limit the earned income tax credit to citizens and lawful permanent residents and to require a valid social security number to claim the refundable portion of the child tax credit.

IN THE HOUSE OF REPRESENTATIVES

JULY 7, 2015

Mr. GROTHMAN introduced the following bill; which was referred to the Committee on Ways and Means

---

A BILL

To amend the Internal Revenue Code of 1986 to limit the earned income tax credit to citizens and lawful permanent residents and to require a valid social security number to claim the refundable portion of the child tax credit.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Preventing Illegal Immigrants From Abusing Tax Welfare Act of 2015''.

SEC. 2. EARNED INCOME TAX CREDIT LIMITED TO CITIZENS AND LAWFUL PERMANENT RESIDENTS.

(a) IN GENERAL.—Section 32(c)(1)(D) of the Internal Revenue Code of 1986 is amended to read as follows:

"(G) LIMITED TO CITIZENS AND LAWFUL PERMANENT RESIDENTS.—The term 'eligible individual' shall not include any individual who is not a citizen or lawful permanent resident of the United States.".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

SEC. 3. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM THE REFUNDABLE PORTION OF THE CHILD TAX CREDIT.

(a) IN GENERAL.—Section 24(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(5) IDENTIFICATION REQUIREMENT WITH RESPECT TO TAXPAYER.—

"(A) IN GENERAL.—Paragraph (1) shall not apply to any taxpayer for any taxable year unless the return of tax for such taxable year includes the taxpayer's social security number and the social security number of any qualifying child with respect to whom a credit is allowed under this section (determined without regard to this subsection).

"(B) JOINT RETURNS.—In the case of a joint return, the requirement of subparagraph (A) shall be treated as met with respect to the taxpayer if the social security number of either spouse is included on such return.

"(C) OMISSION TREATED AS MATHEMATICAL OR CLERICAL ERROR.—Any failure to meet the requirement of subparagraph (A) shall be treated as a mathematical or clerical error and assessed according to section 6213(b)(1).".

(b) CONFORMING AMENDMENT.—Section 24(e) of such Code is amended by inserting "WITH RESPECT TO QUALIFYING CHILDREN" after "IDENTIFICATION REQUIREMENT" in the heading thereof.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

○